

Notice of Intent to Assess (NIA):

An NIA is sent to you because the Department of Revenue (DOR) believes you owe additional taxes to the Commonwealth. For example, It may be as a result of under reporting of income or an overstated deduction on your Massachusetts tax return, or because the IRS informed DOR of changes to your federal tax return, which would result in changes to your state tax return as well. The NIA will give you the reason DOR believes that your tax should be increased.

Your Letter ID will identify your account if you call DOR



Commonwealth of Massachusetts
Department of Revenue
Michael J. Heffernan, Commissioner
mass.gov/dor

Letter ID: L2076360704
Notice Date: January 10, 2017
Account ID: PIT-10123055-002

NOTICE OF INTENT TO ASSESS

JOHN TAXPAYER
100 CAMBRIDGE ST
BOSTON MA 02114-2509

What you need to know:

- An NIA is not a tax bill; it shows the amount due if you do not dispute it
- You have 30 days from the notice date to discuss the proposed amount with DOR and provide additional information
- If you agree with the NIA, you can pay in full immediately at mass.gov/masstaxconnect to avoid additional interest and penalties
- If you can't pay in full, you can make a partial payment. In approximately 30 days a bill (Notice of Assessment) will be issued and then you can request a payment agreement
- If you disagree with the NIA, you can dispute it at mass.gov/masstaxconnect after logging in

This is a notice that you will be assessed \$3,826.98 as a result of audit findings.

Why did I receive this notice?

You received this notice because you have been audited by the Department of Revenue (DOR). According to our records, you failed to report the correct Personal Income Tax for period(s) January 1, 2012 to December 31, 2013. We intend to assess the amount shown above.

What should I do?

Review the information in this notice. Then, do the following:

- If you agree, pay \$3,826.98 by February 9, 2017 to avoid additional interest and penalties. Go to mass.gov/masstaxconnect to pay from your bank account or with a credit card. You may also pay by mail by using the voucher included with this notice.
- If you disagree, you may take any of the following actions:
 - The majority of your concerns can be resolved through a phone call. Contact DOR Auditor Doe at (617) 111-1112 if you would like to discuss any outstanding issues or provide documentation.
 - If after calling, you still disagree with this notice, you may appeal this proposed assessment by filing a dispute request online at mass.gov/masstaxconnect or on a Form DR-1, Office of Appeals Form. Mail the completed form to: DEPARTMENT OF REVENUE, AUDIT DIVISION, 200 ARLINGTON ST CHELSEA MA 02150-2375, Attn: DOR Audit Supervisor Smith.
 - If you decide to file an appeal, we must receive your request by February 9, 2017, or your request must be postmarked within 25 days of January 10, 2017 in order for your appeal to be filed timely.
- Submit Form M-2848, Power of Attorney, if you want someone else to represent you.

Reason for the NIA, including tax type(s) and tax period(s)

Actions you can take

Total amount due determined by DOR. Further details can be found on page 3 of your NIA.

Balance Summary

	Tax	Penalties	Interest	Total
Totals from this audit	\$2,363.00	\$1,063.75	\$400.23	\$3,826.98
		Payments/credits/offsets to date		\$0.00
		Current balance		\$3,826.98